The Audit Committee will be held on Wednesday 6 March 2024 at 4.30pm via teams

A G E N D A

24.01	Welcome and Apologies			D Watt
24.02	Declarations of Interests			D Watt

Minutes of Previous Meeting

24.03	Draft Minute of the Audit Committee meeting 22 November 2023	P	D	D Watt
24.04	Matters Arising – Action Grid	P	D	D Watt

Items for Discussion/Decision
Governance and Risk Management

24.05	College Strategic Risk Register – discussion paper	P	D	J Vincent
24.06	Climate Change Action Plan	P	D	T Elliott
24.07	Data Protection Update	P	D	G Francis
24.08	Review of Remit	P	D	K Mavor

Systems of Internal Control

24.09	Internal Audit Plan 2023/24 Progress Report	P	D	Henderson Loggie
24.10	Internal Audit Report (i) Procurement and Creditors/Purchasing (ii) Software Licencing	P	D	Henderson Loggie
24.11	Business Process Review: Student Support (ELS)	P	D	Henderson Loggie
24.12	Business Process Review Update: Teaching Staff and Room Utilisation **(paper to follow)**	P	D	J Rafferty

Items for Information/Noting

24.13	Internal and External Audit rolling action plan	P	ND	T Elliott
24.14	Audit Scotland Fees	P	D	T Elliott
24.15	Audit Committee Schedule of Work 2023/24	P	D	K Mavor
24.16	Any Other Business			D Watt

Date of next meeting: 29 May 2024 at 4.30pm.

**NOTES OF THE MEETING OF THE AUDIT COMMITTEE
HELD ON 6 MARCH 2024 AT 4.30PM.**

The meeting was held via teams.

PRESENT:
David Watt — Committee Chair
Lindsey Paterson — Committee Member
Rena McAdam — Committee Member
Stuart Porteous — Committee Member
Michael Payne — Committee Member
James Olatoke — Co-opted Committee Member

IN ATTENDANCE:
Jon Vincent — Principal
Tracy Elliott — Acting Vice Principal, Resources & College Development
Stuart Inglis — Henderson Loggie, Internal Auditor
Stuart Nugent — Audit Scotland, External Auditor
Graham Francis — Data Protection Officer (item 24.07 only)
John Rafferty — Vice and Deputy Principal, Curriculum and Quality Enhancement (Item 24.12 only)
Steve Bishop — Interim Head of ICT (Item 24.11 only)
Kirsty Mavor — Clerk to the Board (Minute Taker)

ACTION

24.01 WELCOME AND APOLOGIES

D Watt welcomed everyone to the meeting. Apologies were noted from A Jack and D Archibald.

24.02 DECLARATIONS OF INTEREST

There were no declarations of interest.

24.03 MINUTES OF MEETING HELD 22 NOVEMBER 2024

The Minutes were agreed to be an accurate record of the meeting.

24.04 MATTERS ARISING – ACTION GRID

The Committee noted the updates on the Action Grid with most of the actions either complete or on the agenda. With regard to 23.58, T Elliott confirmed that the cyber security training has now been completed by 95% of staff and SLT will discuss the appropriate steps to follow up with those who have not yet completed.

The Chair asked for an update on the approach taken across the region in relation to the pension position. While the College may have taken a different approach to the pension surplus over 2021/22 and 2022/23 the Committee was assured to hear that the outcome over the region was broadly similar,

Items for Discussion/Decision

24.05 COLLEGE STRATEGIC RISK REGISTER

J Vincent presented this report and advised that of the thirteen risks identified, there are two areas with a high residual risk score after mitigating actions, seven have a medium residual risk score and four have a low residual risk score.

The four highest risks after mitigating action in the College Strategic Risk Register are as follows (i) failure to manage financial sustainability through the period of the financial plan (ii) implications of national bargaining and possible negative impact on employee relations (iii) Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them and (iv) failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which is fit for purpose for teaching and learning and staff working environment.

The Committee discussed the four highest risks in detail and noted the latest position with regard to funding and national bargaining. J Vincent also provided an update on the SLT reorganisation and likely approach of carrying out remedial work on the RAAC identified at the Cardonald campus.

The Committee questioned whether the assessment of the risk relating to financial sustainability and curriculum delivery accounted for the challenges facing the College and the sector over the medium and long term. The Committee was assured that the SLT considered the risk status in detail and based on current information, considered that the rating remained the same. It was noted that the SLT would reassess the risk in relation to the College's financial sustainability once further detail is provided by the Scottish Government and the SFC.

The Committee thanked J Vincent for the update.

24.06 CLIMATE CHANGE ACTION PLAN

T Elliott presented this item and updated the Committee on developments since the last Committee meeting. The submission of a Scottish Government Energy Efficiency Grant scheme pre-capital funding application for £60k was successful and the feasibility study is currently taking place. The Committee will be updated further on this at the next meeting.

T Elliott referred to the activity areas since the last meeting and provided details of the progress in developing staff training tools and incorporating climate change into curriculum planning.

The Committee noted that the presentation of this report has been amended to show a clear record of what has been completed. It was agreed that the presentation should be improved further with clear timescales indicated for each area and to mark what has been completed and what is currently being worked on.   **TE**

The Committee thanked T Elliott for the update on progress.

24.07   DATA PROTECTION UPDATE
G Francis joined the meeting to present this item. Details were provided of developments in key areas such as the Online Safety Act, Data Protection and Digital Information Act and the Rights of Children in Scots Law. It was agreed that it would be helpful for the next report to have more detail of how these developments directly impact the College to allow the Committee to assess the position.   **GF**

It was confirmed that guidance was issued to staff union representatives in January 2024 clearly setting out the approach to making use of staff email for union business to ensure there is compliance.

It was noted that there was a typo in the paper with the policies and processes last being reviewed in 2023 when G Francis took on his role with the College. It was agreed that a list of policies and procedures will   **GF**
be provided in the next report along with a section on AI. J Vincent will   **JV**
provide details to G Francis of the main contacts in the College in relation to AI and the guidance issued to staff will also be shared.

The Committee thanked G Francis for attending the meeting.

24.08   REVIEW OF REMIT
The Committee discussed the remit and agreed that it adequately covers the matters that this Committee oversees. It was noted that the risk appetite was set by the Board with this Committee regularly reviewing the risk register. Further, the Agenda was structured in such a way to ensure that the key areas of the remit were fulfilled. The Committee agreed with the one proposed change to the remit.

Systems of Internal Control

24.09   INTERNAL AUDIT PLAN 2023/24 PROGRESS REPORT
S Inglis of Henderson Loggie spoke to this item and confirmed that the   .
internal audit plan is on track. The first review which will be presented to the May Committee meeting commences next week and there will be three reports.

24.10   INTERNAL AUDIT REPORTS
S Inglis presented the two internal audit reports.

PROCUREMENT AND CREDITOR/PURCHASING
The internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There were no recommendations in the report and various strengths were recognised as set out in page 3 of the report. It was noted that there were good practices in place for purchases in excess of £2000 and the three-way check carried out by the Finance team reduced the risk of fraud. The Committee noted that

there was tight control on the use of credit cards and there was strong practice and culture in place to challenge any changes in supplier details.

SOFTWARE LICENSING

S Bishop joined the meeting for this item in his role as interim Head of IT. This internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are two low priority recommendations in the report relating to improving the central registrar of software and there being a business case for an automated software licensing audit tool. It was noted that neither of the areas for improvement identified were criticisms rather areas where improvements could be made.

The Committee thanked S Bishop for joining the meeting and thanked him and his team for the successful audit shortly after taking on the new role.

24.11 BUSINESS PROCESS REVIEW UPDATE: STUDENT SUPPORT (ELS)

The report provided a business process review (BPR) which indicates points of suggested areas of improvement for the College to consider rather than actual recommendations.

The report recognised that steps have been taken by the College to streamline processes and an improvement plan has been developed and monitored. The BPR identified four improvement points with one being high priority (develop a process to capture academic feedback on the implementation of learning support strategies identified). The Committee noted the management's response to the four improvement points and the scheduled timeframes to progress these areas.

The Committee thanked S Inglis for this report and recognised that improving efficiencies in the student support processes is a key part in students' learning journey and this assists the College with improving both retention and attainment levels. It was agreed that this report should be shared with the Learning and Teaching Committee.

KM

24.12 BUSINESS PROCESS REVIEW UPDATE: TEACHING STAFF AND ROOM UTILISATION

J Rafferty joined the meeting and presented his second progress report. The May 2022 report identified 5 potential areas of improvement within the Teaching Staff Utilisation report and 7 potential areas of improvement in the Space Management/Room Utilisation report. Most areas of improvement have now been completed, however there do remain a few recommendations sitting at 'partially complete'.

J Rafferty outlined the steps taken by the College to deliver these improvements including a smaller, more focused business improvement

team and staff training on project management and business improvement techniques.

The Committee was pleased to note the progress in this area and the management focus on delivery. It was agreed that a further update to the Committee was not required as the Committee was assured by the steps being taken so far and the level of commitment to developing this area further.

ITEMS FOR INFORMATION AND NOTING

24.13   INTERNAL AND EXTERNAL AUDIT ROLLING ACTION PLAN
The Committee noted the report and that the timeframe for reviewing KPIs has been shifted until end of June when an update will be provided to the Committee.

24.14   AUDIT SCOTLAND FEES
The Committee noted the increase in fees and expressed concern about this further 6% increase when Audit Scotland's own report recognised the financial challenges facing the College's sector.

24.15   AUDIT COMMITTEE SCHEDULE OF WORK 2023/24
The Committee noted the proposed schedule of work.

24.16   ANY OTHER BUSINESS
There was no other business.

DATE OF NEXT MEETING
4.30pm on Wednesday 29 May 2024.
via Teams.

AUDIT COMMITTEE MEETING

Date of Meeting:	6 March 2024
Paper Title:	Strategic Risk Register Update
Action:	For Discussion
Prepared by:	Jon Vincent, Principal & Chief Executive
Agenda Item:	24.05
Status:	Disclosable

1.   PURPOSE OF THE REPORT

1.1   This report considers the College's Strategic Risk Register which is updated regularly by the Senior Leadership Team and reported to the Audit Committee, Finance & Resources Committee and the Board of Management on a quarterly basis.

2.   ACTION FOR THE BOARD OF MANAGEMENT

2.1   Audit Committee members are invited to discuss this paper.

3.   BRIEF BACKGROUND INFORMATION

3.1   The Strategic Risk Register is updated regularly and considered at least quarterly by College Senior Leadership Team. The Risk Register was refreshed ahead of the start of this academic year. At the Board of Management meeting on 11 October 2023 a workshop on the Risk Register was undertaken.

4.   SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1   **Annex 1**: College's Strategic Risk Register as at 27 February 2024. Update sections are shown in red text.

There are 13 key risks in the Strategic Risk Register of which 2 (2) have a high residual risk score after mitigating actions, 7 (7) have a medium residual risk score and 4 (4) have a low residual risk score.

Note: figures provided in brackets are those presented to the previous committee meeting cycle.

4.2   The four highest risks after mitigating action in the College Strategic Risk Register are as follows:

Risk 1: Failure to manage financial sustainability through period of financial plan (Risk Score – 20, No Change)

The financial position of the College in 2023/24 and is extremely challenging due initially to the backdrop of forecast 'flat cash' revenue funding settlements over the

next five years from the SFC, inflationary pressures on the prices of goods and services and unfunded pay awards through national bargaining. On 19 December 2023 the Scottish Government published its draft budget for 2024 in which the sector is forecast to receive a revenue budget cut of between -4.7% and 7.5% (details are yet to be clarified by SG).

The nature and scale of this financial challenge is not unique to Glasgow Clyde College, but urgent action is required by the College to safeguard financial stability in the short and medium terms. These issues have been extensively discussed by the Board of Management over the past eighteen months.

The 2023/24 budget approved by the Board of Management in August 2023 anticipates a £2.6m deficit at the year-end and a significant erosion of cash balances. The College subsequently identified additional savings of £885k and as such, the 2023/24 budget deficit was rebased to £1,775k with the expectation that Management would take significant and swift action to further reduce ongoing running costs whilst balancing cost reductions measures against the SFC expectation of meeting current and/or forecast teaching delivery volume targets. Following further savings, the securing of additional income and a reduction in employer pension contributions (support staff scheme) the forecast out-turn for 2023/24 is currently a balanced position.

Risk 2: Implications of National Bargaining and possible negative impact on employee relations (Risk Score – 20, No Change)

The industrial dispute between EIS-FELA and UNISON and Unite the Union over the 2022/23, 2023/24 and 2024/25 pay awards remains unresolved. So far in 2023/24 the unions have undertaken 8 days of strike action and in the case of EIS-FELA undertaken action short of strike.

On behalf of its' members College Employers Scotland (CES) issued a 'full and final' offer to settle the dispute. The offer has been accepted by GMB and Unite. So far, EIS-FELA and Unison have refused to put the offer to their members. The Scottish Government has confirmed that it is unable to provide additional monies to the sector to assist with the cost of pay awards.

Both EIS-FELA and UNISON have recently successfully balloted their members for further industrial action. EIS-FELA and Unison are holding joint strike action on 29 February 2024 and EIS-FELA have announced 25 & 27 March 2024 as targeted strike days at the College due it being in the constituency of the First Minister. In addition, EIS-FELA have a mandate for Action Short of Strike (ASOS) which includes the reintroduction of a resulting blockade. The College has taken the decision to inform lecturing staff that it is not prepared to accept partial performance any longer and will make up to 100% salary deductions for anyone participating in the resulting blockade.

Risk 8: Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them.
(Risk Score – 16, No change)

To facilitate the exit of two key postholders (AP International & Business Development and a Curriculum & Quality Leader) the College has undertaken a realignment of the Curriculum & Quality team within the portfolio of the Deputy Principal, John Rafferty. The realignment sees a consolidation of the four faculties of study into three. The Faculty of Business, Creative and Digital Industries is being

dissolved and its Assistant Principal (Robert Anderson) is being redeployed to lead the Business and Commercial Development Team. Following consultation, the realignment was implemented on 8 January 2024.

The vacant post of Vice-Principal: Resources & College Development is currently being undertaken on an interim basis by the Assistant Principal Finance & Infrastructure, Tracy Elliott. Backfill for Tracy's substantive role is being undertaken by an internal interim appointment. In addition, a fixed term external appointment has been made to oversee the large number of estates projects that are currently ongoing.

The post of Vice Principal Resources & College Development will be replaced by a Chief Operating Officer (COO) post which is currently being recruited for. The College has been out to advert once but despite a large number of applications failed to secure interest from suitably experienced candidates. The recruitment process has been restarted.

To accommodate the departure of the Assistant Principal for Quality & Performance in summer 2024 the remaining areas of the Senior Leadership Team are also currently subject to realignment. A consultation on the proposed changes will be issued during week commencing 4 March 2024.

Risk 11: Failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which is fit for purpose for teaching and learning and staff working environment (Risk Score – 16, No Change)

As a result of incidents in public buildings constructed from Reinforced Autoclaved Aerated Concrete (RAAC), on 9 August 2023 the Scottish Funding Council (SFC) asked all Colleges to undertake survey work on their building to ascertain if RAAC is presented. The College commissioned its professional advisors Doig & Smith to undertake the survey work that identified the presence of RAAC in the Boiler House and parts of Sports Complex at the Cardonald Campus. These areas were immediately closed and have remained so. Further survey work by a structural engineer has been commissioned and the results are expected imminently. Early indications from the survey work appear to be that a replacement of the roof is unnecessary and remedial works will suffice to make the affected areas safe.

To date, neither the SFC or Scottish Government have communicated a plan regarding the management or removal of RAAC.

4.3   There are two risks where the residual risk score is above the College's Risk Appetite of Open which are risks 1 and 2, both being at a score of 20.

For **Risk 1** which is failure to manage financial sustainability through the period of the financial plan, this risk score was increased to be above the risk appetite following discussion at the Board of Management meetings since October 2022, and the Board have tasked College management with providing a planned approach to improving College financial sustainability including how efficiency will be improved, costs decreased, prioritising the most successful areas of the curriculum over others, and developing any further revenue streams. This is being reported upon at each Finance and Resources Committee and an update given to each Board meeting as well as a target for savings being set and reported on to the Chair.

For **Risk 2** which is related to implications of national bargaining and possible negative impact on employee relations there is a limit to what the College can control in relation to this risk given it is as a result of a national process however the College fully engages with College Employers Scotland, College Principals' Group and HR College Group discussions, and communicates both formally and informally with the unions and staff.

5.   RISKS

5.1   The College Strategic Risk Register is a key part of the College's risk management framework.

5.2   The College is required to have a Risk Register as part of the Financial Memorandum and the risks cause and potential consequences are shown within the College Strategic Risk Register.

6.   ANY OTHER SIGNIFICANT IMPACT
**   eg STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY**

6.1   Each of the risks in the College Strategic Risk Register reflect the current assessment of the key areas of College activity across the risks in delivering the Strategic Plan which include student experience, legal, financial, and equality and diversity matters.

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER

As at- 17/09/2023 - Risk Appetite "Open"

Risks linked to the five strategic plan themes

Key for Risk Appetite Residual Score Comparison:
1-6 = Averse, 7-9 =Minimalist, 10-14 = Cautious,
15-19 = Open, 20-25 = Hungry

Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions (Monitored by SLT)	Risk Score After Mitigating Actions			Score compared to College risk appetite (see key)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs	Previous score at last report to Change	Increasing/ Decreasing/ No Change
			Probability	Impact	Risk Score		Probability	Impact	Risk Score						
1	Failure to manage College financial sustainability through period of financial plan	Financial sustainability Inability to meet obligations Inability to remain going concern Reputational risk Legal implications Not complying with SPFM Strained relationship with GCRB and SFC Pressures from national bargaining terms and conditions implications Implications for staffing	5	5	25	i) Revenue budget for 2023/24 and future years' financial plan have been updated although not able to achieve break even and continuing the seek to achieve significant staff reductions. 2023/24 updated forecast outturn now outlines a balanced position, however forecasts from 2024/25 onwards continue to indicate deficits due to flat cash funding and pay/non pay inflation. ii) Financial plans developed by College Senior Leadership Team for reduced credits activity and monitored within framework of available activity through Glasgow Regional plans for funding for teaching, student support funds and capital. Portfolio planning key element of cost base and monitored on ongoing basis iii) Cost reduction plans continue to be implemented with reduction in staff levels and significant cuts in non-staff budgets across the College. iv) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes.	4	5	20	Higher than Risk Appetite.	5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	Annual operating position	20	No Change
2	Implications of national bargaining and possible negative impact on employee relations	Reputational risks Poor industrial relations Potential service disruption through removal of labour e.g. strikes, action short of strike Loss of goodwill The ongoing Action Short of Strike (ASOS) initiated by lecturing staff and the College's stance against partial performance is expected to heighten tension within employee relations throughout the duration of the action	5	5	25	i) Engagement with national process. Representation made through College Employers Scotland, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process. ii) Emphasis made on imperative of financial sustainability and affordability issues particularly given increased staffing costs and flat cash SFC funding. iii) Relationships locally to maintain and build communications on national negotiations. Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications on any national matters iv) Effective clear, consistent communications in College with unions and with wider stakeholders and related message management v) Ensure proper consultation and early engagement on any local changes vi) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action vii) Engage with awarding bodies on any potential service changes ASOS - Transparent Communication: Ensure clear and consistent communication between College management and staff regarding the College's position on partial performance. Transparency can help alleviate misunderstandings and reduce tension.	5	4	20	Higher than Risk Appetite. As this relates to a national process there is a limit on mitigating actions possible, hence residual score still higher than risk appetite.	4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Principal/ Assistant Principal HR	Annual operating position	20	No Change
3	Failure to achieve SFC credits target and clawback of funding	Reputational risk with SFC, GCRB Financial risk Not meeting needs of community and employers	2	5	10	i) Maintain the 10% reduction credits and plan for a further 5% reduction for Session 24/25. Focus on achieving new credits targets with staff reductions being implemented. ii) Work within 2% tolerance of new credits target. Model impact of new census date and improved early retention. Build smaller drop out rates into portfolio planning. iii) Systematic monitoring of credits levels throughout the year using live dashboards. iv) More efficient deployment of human and physical resources to deliver the core curriculum and commercial delivery.	1	3	3	Lower than Risk Appetite	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Deputy Principal	Credits target measure	16	Decreasing
4	High Impact Business Continuity incident for College e.g. cyber attack and/or insufficient investment in ICT infrastructure, pandemic, fire, long term power loss, power rationing	Business interruption Impact on ability to meet future obligations Impact on student outcomes Legal implications Data protection issues Potential loss of essential data	4	5	20	i) Health and safety risk assessments in place and required testing and audits completed on an annual cycle ii) Business Continuity Plan for College in place. iii) Business interruption insurance and cyber security insurance in place. iv) Systems/services cloud based and using VPN/remote desktop for staff to access systems while home working. v) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. vi) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides support to secure against cyber attack and regular ICT network penetration testing undertaken by external bodies. vii) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained. viii) Fraud response plan in place ix) The College will continue to invest in ICT infrastructure within relevant budgetary constraints.	3	5	15	As per Risk Appetite	5 - Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development	Health and Safety KPIs	15	No Change
5	Failure to achieve the College Climate Change Action Plan and carbon reduction targets	Environmental impacts Financial impacts Failure to meet needs of customer base through carbon training/ carbon literacy Reputational risk Stakeholder relationships	5	5	25	i) College Climate Change Action Plan in place ii) Carbon reduction target set over life of the climate change plan iii) College Climate Change group established and meets regularly iv) Glasgow Clyde College signed up to Race to Net Zero pledge v) Carbon emissions data monitored on ongoing basis vi) Plans being developed to reduce utilities consumption through enhanced monitoring and targeted investment vii) Carbon literacy training for staff and students to be rolled out by December 2023 viii) Canvas climate change/sustainability courses are now embedded in all courses. ix) Membership of Regional Green Team x) Annual Participation in Global Goals teach In xi) Energy Efficiency Grant Scheme Pre-Capital application for maximum funding of £60k submitted in October 2023. Funding approved Dec23 and feasilibility study in progress and scheduled for completion by Mar24.	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning and Teaching 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development	Sustainability KPIs measure	9	No Change

Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions (Monitored by SLT)	Risk Score After Mitigating Actions				Link to Strategic Theme(s)	Risk Owner	Links to KPIs	Previous score at last report to Board	Increasing/ Decreasing
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)			Links to KPIs (to be completed for future reporting)		
6	Failure to deliver full range of support for all staff including for their health and well being.	Absenteeism Impact on student experience Impact on quality of service Low staff motivation Possible backfill costs Reputational risk	3	4	12	i) Modules on wellness available to staff via the VLE ii) Sessions held during staff development days iii) Employee assistance programme iv) Support for work life balance arrangements v) Commitment to blended working vi) College Healthy Working Lives Group and related activities for staff vii) Occupational health reviews viii) Creation of some staff networks being considered ix) Active campus officer commencing in September x) College Help At Hand service for staff xi) Monitoring of absences and their causes xii) Monitoring of staff workloads	3	3	9	Lower than Risk Appetite	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Health and Wellbeing and Training KPIs measures	9	No change
7	Not achieving target levels of student success through retention, attainment and progression	Low pass rates Impact of action short of strike on measuring attainment Reputational risk Sustainability risk through low internal progression Financial risk e.g. Modern Apprenticeships Employer relationship risk	4	4	16	i) Effective use of data to monitor student attendance and attainment ii) Implementation of more effective interventions on attainment focussing on partial attainment generally and 4 worst performing subject areas specifically. iii) Providing effective advice and guidance for students iv) Providing effective monitoring of evaluation measures by course teams v) Provision of highly inspiring and engaging learning and teaching approaches developed through the use of Teachermatic AI systems. vi) Provision of formative and summative assessment approaches vii) Effective student feedback mechanisms viii) Digital access to learning and teaching materials to support learning through use of Canvas	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Deputy Principal	Student Experience KPIs	9	No change
8	Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them. In addition, phase one realignment of SLT which reduces from 4 Faculties to 3 and sees exit of current AP - International & Business Development postholder	Not developing College leadership skills Not delivering on strategic themes Failure to deliver on values Potential legal action Reputational risk Loss of key expertise Lack of scrutiny across strategic areas of the College Failure to achieve College mission and vision Tension arising from necessary actions to address College financial challenges	3	5	15	i) CPD for managers and leaders at all levels of the organisation ii) Leaders well sighted on any issues and escalate them if required iii) College Leadership Charter and Leadership Framework in place iv) Personal Development Review/Plan process for all College managers and their staff v) Effective modelling of leadership styles vi) Provision of advice and training to encourage resilient leaders vii) College networks to create sense of community viii) Appropriately qualified, skilled and experienced staff in key positions ix) Support for managers through FE & HE sponsorship x) Satisfied that have appropriate health, safety and safeguarding arrangements in place xi) Effective Board members who are engaged with the College xii) SLT realignment phase 1 consultation undertaken and feedback taken on board. New structure will be closely monitored.	4	4	16	As per Risk Appetite	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	9	No change
9	Failure to recruit, retain and maintain effective and skilled leaders, teaching and support staff who are motivated and engaged	Retention and attainment Failure to achieve ROA targets Unfilled vacancies leading to workload issues for others Inability to deliver core services	3	4	12	i) Identifying and strengthening the key staff skills that are based on evidence, practice, and employment driven skills and in terms of future needs ii) Ensuring that we have the curriculum, leadership, expertise, resources, space and time for staff to develop these skills iii) Delivery of a professional pathway and professional development iv) Bespoke comprehensive programme for CMs support & research & dev programme v) College Strategic Theme of Employer of choice with attractive overall terms and conditions e.g. pension schemes, work life balance vi) Further & higher education sponsorship programme vii) Learning development days for staff viii) DELTA developing ELearning skills for staff to deliver effective on line learning & teaching ix) Learning and teaching strategy in place with key development areas x) Ensure all new teaching staff undertake appropriate induction xi) Plan to implement effective peer observation and sharing of practice xii) Review particular curriculum areas where market forces may impact on staff retention	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience 4 - Employer of Choice	Assistant Principal Quality & Performance, Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	6	No change
10	Failure to provide a smooth effective pre-entry experience for College students and in College student experience	Low student recruitment Poor student experience Reputational risks Retention and attainment impacts Loss of students to other providers Failure to deliver ROA targets	4	4	16	i) Ensure faculty staff get right students on right subject area at the right level ii) Responsive and timely admissions, student funding, and student information and welfare services through effective onboarding iii) Providing students with appropriate digital support through onboarding iv) Providing student support funding services including discretionary and hardship funding based on individual economic circumstances v) Ensure awareness of financial and pastoral support for students vi) Ensuring that students meet the minimum entry requirements and skills levels for courses and those skills will then be developed as they progress through their course vii) Quality and accuracy of marketing materials providing information to students to make right course choices. Effective and accurate communication to students prior to course during keep warm phase and through onboarding process viii) Systematically generate, analyse and action meaningful student feedback through course teams and GCCSA	2	3	6	Lower than Risk Appetite	2 - Partner of choice 3 - Unrivalled student experience	Assistant Principal Quality & Performance, Curriculum Assistant Principals	Student Experience ns Student Performance KPIs	6	No change
11	Failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which are fit for purpose for teaching and learning and staff working environment. On-going investigations are taking place into the existence of RAAC at the Cardonald campus.	Failure to recruit Retention impacts Reputational risk Less content students and staff	4	4	16	i) Provision of inspiring spaces for study and socialising. Learning spaces project planned although funding reduced and project deferred. ii) Maintenance of the physical environment iii) Capital masterplan in place and related to need/estates condition survey. SFC funding for very high priority items allocated by GCRB to College plus additional 2023/24 allocation from SFC iv) Provision of attractive well maintained flexible indoor and outdoor spaces v) Work with GCRB, SFC and GCEF to ensure fully informed estates investment vi) Provision of appropriate locations for independent study vii) Work with GCCSA in developing and promoting use of student spaces viii) Explore potential for range of stakeholders to utilise College campus facilities ix) Survey works are ongoing in respect of RAAC identified at the Cardonald campus, relevant areas have been closed until necessary remedial works can be completed. Feb24 intrusive survey report indicates possibility of remedial works being installation of metal plates so reroofing may not be required. Structural engineers will review report and develop the remedial action required.	4	4	16	As per Risk Appetite	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Vice Principal - Resources & College Development	Student Experience KPIs	4	No change

			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions								
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions (Monitored by SLT)	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/ Decreasing	
12	**Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs**	Not meeting credit target Low retention Reputational risk Negative impact on College finances Not achieve College financial plan Not maintain financial sustainability Diminishing relevance of commercial course areas Failing to meet the needs of the economy Failure to meet ROA targets	3	4	12	i) Closer alignment of portfolio to Labour Market Information. ii) Annual review of portfolio also to ensure an accessible and inclusive curriculum (including Digital Skills, Sustainability awareness and Meta Skills) iii) Facilitating a quality culture within course teams focused on evaluation and improvement. iv) Raise commercial awareness with faculty staff and greater involvement of permanent staff in commercial delivery. v) Revised commercial income/ surplus plan for 22/23 to 24/25 vi) Effective digital marketing used with analytics to drive promotion of commercial courses vii) Maintain strong partnership working with universities to increase articulation opportunities for students and commercial opportunities for the college. viii) Maintain strong partnership working with schools to align vocational offer with changes in student aspirations. ix) Deliver a responsive apprenticeship and upskilling and reskilling course portfolio that can pivot in response to a changing landscape of funding opportunities. x) Effective working with disadvantaged communities in relation to curriculum design xi) Monitor feedback from students, employers and other stakeholders on student experience.	2	2	4	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 2 - Partner of Choice 5 - Financial resilience through operational excellence	Deputy Principal	Student Performance KPIs	4	Decreasing	
13	**Failure to have data available to effectively inform operational and strategic decision making**	Poor management decision making Inefficient and ineffective operations Failure to achieve financial sustainability Failure to meet ROA targets Unresponsive to trends Reactive rather than proactive Poor horizon scanning ability Reputational risk	3	4	12	i) Accurate and timely reporting mechanisms for key business systems ii) Integration of data from multiple sources into accessible formats iii) Business process reviews regularly undertaken and areas of poor system support tackled by systems development projects. iv) Regular systematic reporting of student and staff data and key business metrics to improve decision making v) Continuation of development of dashboard reporting through enhanced use of Power BI to deliver data to all levels of management, tailored to their requirements. vi) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	2	2	4	Lower than Risk Appetite	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development / Deputy Principal	Student Performance and Resource Utilisation KPIs	4	No change	

AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2024
Paper Title	Climate Change Action Plan Update
Action	For Discussion
Prepared by	Tracy Elliott, Interim Vice-Principal: Resources and College Development
Agenda Item	24.06
Status	Disclosable

1.   PURPOSE OF THE REPORT

1.1   The purpose of this paper is to submit to the Committee an update on the Climate Change Action Plan (CCAP) as part of the quarterly reporting as agreed.

2.   ACTION FOR THE AUDIT COMMITTEE

2.1   Members of the Audit Committee are invited to discuss this update report.

3.   BRIEF BACKGROUND INFORMATION

3.1   The Climate Change Action plan as approved by the Board of Management outlines planned actions grouped into timeline phases for taking these forward, including those which have been completed and those for forthcoming action. The key aspects of the planned actions are in considering and reducing the College's utilities consumption, building sustainability into the curriculum across a wider number of areas, and influencing behaviours of staff and students.

3.2   The Climate Change Action Plan is reviewed at each meeting of the College Climate Change Group (CCCG) which meets every six weeks. The membership and format of the group has previously been revised to be specifically action focused going forward with regular updates being provided to the Audit Committee and the Senior Leadership Team.

3.3   The update of the College Climate Change Action Plan is attached in paper 24.06A for discussion at Committee with the update for each activity shown.

3.4   A key development which was included in the November 2023 CCAP update report was the submission of a Scottish Government Energy Efficiency Grant scheme pre-capital funding application for £60k to progress the feasibility stage to enable the College to plan for future sustainability projects. We can now inform the Committee that this funding application was successful, and the Feasibility Study is currently in progress and scheduled for completion by the end of March 2024.

3.5   **Race to Net Zero –** The College's Race to Net Zero Commitment is a target to achieve net zero by 2050 with an interim target by 2030. The College's target in the Climate Change Action Plan is to achieve 3% to 5% reductions annually by 2025. For the Net Zero interim target to 2030 this is based on the updated Race to Net Zero Commitment with the fifth element of "Persuade" giving a guideline for interim target levels. This will be a challenging target for the College to achieve by 2030 and will be monitored by the Climate Change Group.

3.6   **Glasgow Clyde College's Net Zero Commitment**

The College signed up to the Scottish FE sector Net Zero Commitment in October 2021 and the five elements of the commitment are now as below:

Pledge: Pledge at the head-of-organisation level to reach (net) zero Greenhouse gases as soon as possible, and by mid-century at the latest, in line with global efforts to limit warming to 1.5C. Set an interim target to achieve in the next decade, which reflects maximum effort toward or beyond a fair share of the 50% global reduction in CO2 by 2030 identified in the IPCC Special Report on Global Warming of 1.5C. *The Pledge was signed in 2021*;

Plan: Within 12 months of joining, explain what actions will be taken toward achieving both interim and longer-term pledges, especially in the short- to medium-term. *The College Climate Change action plan is in place*;

Proceed: Take immediate action toward achieving (net) zero, consistent with delivering interim targets specified. *The College is proceeding with its plans;*

Publish: Commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually. *The College sends in the annual Public Body Climate Change duty return in November and publishes updates in the financial statements*;

A fifth element has since been added which is as below and this has been used to set the interim target to 2030 at this stage;

Persuade: Within 12 months of joining, align external policy and engagement, including membership in associations, to the goal of halving emissions by 2030 and reaching global (net) zero by 2050. *On the basis of the fifth "P" element now added above the net zero target for the College would be to halve emissions by 2030. If this is based on the emissions for 2021/22 which is the year in which the commitment was signed, then the College's interim target will be to reduce emissions from 2,077 tCO2 in 2021/22 to 1,040 TCO2 by 2030.*

4.   SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1   Climate Change Action Plan Update is Annex 24.06A.

5. **RISKS**

5.1   There are risks for the College in the Climate Change Action Plan which are both environmental and financial particularly in respect of utilities and in potential for required investment.

6. **ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL/FINANCIAL/EQUALITY & DIVERSITY**

6.1   There are financial impacts of the College Climate Change activities and immediate impacts due to increasing energy costs where the utilities consumption discussions are focussed as well as on the carbon emissions key driver. There are also impacts for the student experience based on the College's climate credentials as an organisation and on the learning for students on sustainability within their curriculum areas.

* Roadmap Link Abbreviations = Leadership and Governance (L&G); Teaching, Learning and Research (TLR); Estates and Operations (Estates/Ops); Partnership and Engagement (P&E)

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*
Completed						
1.1	Sign the Global Climate Commitment	College signed up to the Race to Net Zero Greenhouse Gas Emissions Commitment	Commitment in place	J Vincent	Completed. Signed in October 2021	P&E 4.1
1.2	Establish Sustainability Committee	College Steering Group set up	Committee established	Climate Change Group	Established. To meet 6-weekly. Schedule for 22/23 to be set up	L&G 1.2
1.3	Incorporate net zero ambitions in strategic plan	Strategic Plan – Cross cutting theme 2 updated re sustainability/ climate change objectives	Stated objectives in plan	J Thomson	Completed. Plan objectives agreed at Board in March 22	L&G 1.4
1.4	Upskill on measuring emissions	Review of emissions measuring process. Quarterly reporting pack to be developed.	Measuring process established.	J Clark	Significant work undertaken and quarterly reporting pack developed. Info submitted to Group May 22	Data Collection 5.1
1.5	Upskill on measuring emissions	Future monitoring at least quarterly.	Utilities quarterly monitoring established.	Estates/ College Group	On agenda for each Group meeting	Data Collection 5.1
1.6	Measure college carbon footprint using existing data	Reporting of carbon footprint to SLT and Climate Change Group	Focus actions for utilities controls	Climate Change Group	Data to Climate Change Group each quarter and reported to Audit Committee.	Data Collection 5.2
1.7	Participate in Global Goals Teach In	Attend webinar on Global Goals Teach In. Participate in 2022 Teach-In activity	Gained knowledge of scheme. Established College as participant	J Thomson J Rafferty/ CAPs	Completed Jan 2022 for 2022 Teach In	TLR 2.2
1.8	Establish Sustainability Committee reporting	Reporting to Board/ Committee	Action Plan submitted and agreed for monitoring at College Group	J Thomson	Action Plan to Audit Committee end May and Board in June 2022 then each Committee meeting.	L&G 1.2
1.9	Establish ring-fenced budget	Estates budget to be reviewed for 2022/23	Agree budget for estates projects with climate change benefits.	J Thomson/ D Newlands	Jun-22	L&G 1.4
1.10	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	Meetings being attended as per schedule.	L&G 1.2
1.11	Review utilities consumption College data measures	Review Building Management System and monitoring processes	Highlight areas to target actions to achieve utilities reductions	J Thomson/ D Newlands	End June 2022	Data Collection 5.2
1.12	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-22	L&G 1.4
1.13	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updated risk register May 2022	L&G 1.5
1.14	Gather college views on sustainability - staff	Undertake staff survey on sustainability	Results inform future actions	J Thomson	By end October 2022	L&G 1.1
1.15	Incorporate sustainability into governance arrangements	Cycle for reporting on climate change to SLT and Board Committee to be agreed	Reporting of actions progress.	J Vincent/ J Thomson/ Audit Chair	Cycle to be agreed May 2022	L&G 1.6
1.16	Incorporate sustainability into governance arrangements	Regional reporting annually to GCG sustainability group	Reporting of actions progress.	Regional Officer	June 2022 report to GCG Group	L&G 1.6
1.17	Modify estates strategy in line with net zero target	Estates strategy updated to include referencing to net zero commitment	Strategy aligned to climate change action plan.	J Thomson	Narrative updated. Targets to be included as KPI.	Estates/Ops 3.1
1.18	Waste - Set and implement targets to reduce waste on campus	Climate Change group to agree future targets for waste reduction	Target set for continued low waste levels.	Climate Change Group	Achieving good outcomes on waste and recycling. Monitored quarterly.	Estates/Ops 3.7
1.19	Negotiate with food suppliers for sustainable food options	Work ongoing with food suppliers and TUCO on sustainable food supplies. Reporting to be developed	Agreed requirements with food suppliers.	J Clark	Completed June 2022	P&E 4.2
1.20	Hold workshop with leaders to set net zero carbon target (Revised based on new part of Net Zero Commitment)	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Discussions at Climate Change Group.	L&G 1.3
1.21	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson	By end December 2022	L&G 1.1
1.22	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By Dec 22 / Jan 23	L&G 1.1
1.23	Develop climate risk management approach	Separate risk register for climate change to be developed.	Detailed risks captured.	Climate Change Group	Nov-22	L&G 1.5
1.24	Share carbon footprint data collection approach as model to other colleges	Regional review of carbon footprint and reporting to Regional Green Team	Reporting of data at College and Regional level	Regional Officer/ J Thomson	Data for 2020/21 and 2021/22 to be compared and discussed. By October 2022	Data Collection 5.4
1.25	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for March 23	TLR 2.2
Short to Medium Term Actions						
2.1	Utilities - Implement strategies to reduce energy use	Estates to review energy use and present future plans to Climate Change Group and SLT	Progress on plans reported.	D Newlands J Clark	Reduction plan by Dec 2022. Next stage Mar/Apr24	Estates/Ops 3.2

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*
2.2	Waste - Ensure recycling/signage is available in every building	Recycling signage updated in each building using key memorable messaging	Awareness raised for building users.	J Clark/ GCCSA/ Building Coordinators	Review and update of signage by Nov23 (revised from Mar23)	Estates/Ops 3.6
2.3 (new)	Gather college views on sustainability - staff and students	Reminder to staff and students to complete questionnaire	Results inform future actions	Regional Officer	Early March 23	L&G 1.1
2.4	Embed climate responsibility into staff development	Include in College learning days/staff development programme climate related training	Staff awareness levels raised.	Climate Change Group / Organisational Development	Jun23 Dec23	L&G 1.7
2.5	Deliver carbon literacy training to staff and students	Develop carbon literacy training for staff and students	Staff and student awareness levels raised.	Climate Change Group / Organisational Development	Jun23 Dec23	TLR 2.1
2.6	Develop and implement plan to measure Scope 3 emissions	Review of scope 3 emissions for the College and incorporate into future reporting to Sustainable Development Network	Target future actions for scope 3 areas.	J Clark APUC	Mar23 Nov23	Data Collection 5.3
2.7	Train teaching staff to incorporate sustainability into curriculum for all courses	Future development of curriculum to include climate change/sustainability in units studied	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan by March-23	TLR 2.4
2.8	Audit curriculum against UN Sustainable Development Goals using Responsible Futures framework	Future curriculum to be reviewed against SDG	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan and any changes by May 2023	TLR 2.3
2.9	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	D Newlands J Clark APUC	Jul23 Mar/Apr24	Estates/Ops 3.3
2.10	Utilities - Implement renewable energy on a part of/all of the estate	Work with APUC on use of renewable energy	Framework agreements discussion and information shared	D Newlands J Clark APUC	Plans to be developed by Mar/Apr24 (revised from Jul23)	Estates/Ops 3.5 & 3.8
2.11 (new for 23)	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-23	L&G 1.4
3.1	Work with local community/ council/ businesses to improve local biodiversity	Partnership with International Tree Foundation. Consider options with Horticulture staff	Planting areas established	J Rafferty/ T Elliott/ J Brickwood	Initial plan developed by Dec23. Future developments over next 2 years	P&E 4.6
3.2	Apply for Scottish Government Energy Efficiency Grant	Seek funding for feasability stage	Potential for up to £50k	D Newlands J Clark	Deadline for pre-capital bid Oct23.	P&E 4.7
3.3	Develop future sustainability projects plan	Condition survey to be reviewed for future sustainability improvements	Plan for use of future capital funding	T Elliott D Newlands J Clark	Apr/May24 (revised from Dec23)	L&G 1.4
Long Term Action Options						
4.1	Apply for Green Gown or Association of Colleges Beacon Award (leading)	Future possible development	Potential to participate in award scheme	TBC	TBC	P&E 4.7
4.2	Establish climate action network with local council	To be considered at Regional level	Potential to have council contacts.	Regional Officer	TBC	P&E 4.4
4.3	Utilities - Apply for Salix finance loan to improve energy efficiency/reduce emission	Possible Future Development	Potential loan.	TBC	Not to be pursued at the moment until possible development option in place.	Estates/Ops 3.4
4.4	Sign the UN Sustainable Development Goals (SDG) accord - consider as future option	Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Climate Change Group	N/A	P&E 4.3

HEFESTIS

Report for Audit Committee

GLASGOW CLYDE COLLEGE
GRAHAM FRANCIS
06/03/2024

HEFESTIS | gfrancis@hefestis.ac.uk

1. Background

Data protection continues to evolve, with changes being affected by the proposed introduction of the Online Safety Act,

HEFESTIS have provided guidance on alignment of the Accountability Framework and Cyber Resilience Framework which has been shared with its members. The DPO continues to support the college in completing the Accountability Framework and maintaining the Record of Processing Activity (ROPA).

Online Safety Act

The Online Safety Act came into force on 23rd October 2023. The Act implements a "duty of care" of platform providers to take action against illegal content and to filter out harmful material introduced to their platforms and take action where it is detected.

There are few implication for the college as does not provide a platform for external content. The college already has systems in place to identify such material which may be introduced to its internal systems and these are both regularly scanned and are not public facing.

Data Protection and Digital Information Act

The Government has also introduced the Data Protection and Digital Information Bill is currently at the Committee Stage in the House of Lords passed its third reading in the House of Lords. The revised Bill was sent to the House of Lords on 6th December 2023.

The Bill aims to introduce "a simple, clear and business-friendly framework that will not be difficult or costly to implement – taking the best elements of GDPR and providing businesses with more flexibility about how they comply with the new data laws". The Bill aims to reduce the amount of paperwork necessary to be compliant whilst maintaining data adequacy with the EU. It is considered by Viscount Camrose to be compatible with the Human Rights Act 1998 and the European Convention on Human Rights. The Bill itself is 300 pages in length.

Rights of the Child in Scots Law

The legislation that incorporates the UN Convention on the Rights of the Child into Scots law came into law on the 17th January 2024.

The UNCRC (Incorporation) (Scotland) Bill requires Scotland's public authorities to protect children's rights in their decision-making. It also allows for children, young people and their representatives to use the courts to enforce their rights.

Guidance to Union Representatives

A letter was sent to Staff Union Representatives on 22nd January 2024 providing them with details of how they should use compliantly make use of College systems when making use of email to support their activities. The advice included details as to how the subject line of the email should be formatted to include the name of the Union and not to use the College system where the subject matter may be of a confidential nature but rather to use a separate system not connected to the College network. It is already noted at least one Union (EIS) is implementing this advice and there has been no feedback from any other Union to date.

Note: All information in the following sections is as of and up to 26/02/2024

2. Policies and procedures

All data protection guidance and procedures were reviewed and updated during the Procedure Review in June 2021. The following updates have subsequently been made:

Guidance/Form	Updated
No updates to Policies and Procedures	

3. Data Protection Impact Assessments (DPIA's)

None during last period.

4. Privacy Notices

Privacy notices are produced to reflect new data processing activity, are frequently updated and can be found here – Privacy Notice | Useful Information | Glasgow Clyde College.

5. Data subject requests

Subject Access Requests

REF	Date response due	Date response sent	Notes
None received			

Right to be forgotten requests – NB: lots of these are autogenerated from a website. As a result, it is often difficult to verify the requestor, resulting in the cases being closed without the data being deleted.

REF	Date response due	Date response sent	Notes
RFR 24/01	18/02/2024	07/02/2024	Partial deletion of personal data in line with college retention schedule.

Third party requests

REF	Requestor	Date received	Date response sent	Notes
No requests received				

6. Data incidents and breaches

There have been 1 data incidents during 23/24 academic year to-date, with no breaches. None have met the threshold to report to the ICO/data subjects. The main cause of these has been human error.

Incident #	Date identified	Date(s) of Incident	Place of incident
2024-001	06/10/2023	09/10/2023	Personal Team site with incorrect public access.

7. Arrangements with external third parties

Data sharing agreements are set-up as required. Data processing agreements (i.e. the data protection elements of contracts) are reviewed when provided to the DPO. The DPO works with Exec Team to record all agreements and contracts.

Date	Data Processing Agreement	Purpose
None received		

8. Staff training

The incoming DPO has maintained the good contacts with key personnel across the College to support data protection compliance established by the former DPO. Staff can contact the DPO for data protection advice at any time, as needed.

AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2023
Paper Title	Review of Remit
Action	For Approval
Prepared by	Kirsty Mavor, Clerk to the Board
Agenda Item	24.08
Status	Disclosable

1.   PURPOSE OF THE REPORT

1.1   The Committee is asked to consider and approve the recommended change to its own remit. The one proposed change is including the new role of Chief Operating Officer as an adviser to the Committee.

2.   ACTION FOR THE COMMITTEE

2.1   Members of the Audit Committee are invited to approve the recommended change to the remit.

3.   BRIEF BACKGROUND INFORMATION

3.1   In line with the College's Articles of Governance, each Committee must act in accordance with detailed Terms of Reference. The Audit Committee's current remit is attached at Appendix 1. It is good governance practice to regularly review remits and the Committee is asked to approve the one update to include the role of Chief Operating Officer in the Executive staff attending meetings.

4.   SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1   Draft remit.

5.   RISKS

5.1   There are no specific risk implications in this paper.

6.   ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.

6.1   Not applicable.

AUDIT COMMITTEE

REMIT OF COMMITTEE

The Committee shall satisfy itself and provide assurances to the Board on the following:

(1) the adequacy and effectiveness of the Glasgow Clyde College's systems of internal control in relation to its financial and management systems;

(2) the comprehensiveness, reliability and integrity of assurances including the body's governance and risk management framework; and

(3) the adequacy of the College's external financial reporting requirements.

(4) progress made on the implementation of the College's Climate Change Action Plan and achievement of related targets.

The Audit Committee shall fulfil its remit through, inter alia, the following actions:-

SYSTEMS OF INTERNAL CONTROL

Reviewing, and advising the Board of Management, of the Internal Auditor's and External Auditor's assessment of the adequacy and effectiveness of the College's internal financial controls and internal control and risk management systems, including controls specifically to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness and value for money.

Reviewing and advising the Board of Management on its compliance with corporate governance requirements including risk management practices and best practice guidance and compliance with the requirements of the Scottish Funding Council and the Financial Memorandum with the Glasgow Colleges Regional Board.

INTERNAL AUDIT

Advising the Board of Management on the selection, appointment or re-appointment and remuneration, or removal of the contracted out Internal Audit Service (IAS) provider.

Advising the Board of Management on the terms of reference for the IAS.

Reviewing the scope, efficiency and effectiveness of the work of internal audit, considering the adequacy of the resourcing of internal audit and advising the Board of Management on these matters.

Advising the Board of Management of the Audit committee's approval of the basis for and the results of the internal audit needs assessment.

Reviewing the IAS's monitoring of management action on the implementation of agreed recommendations reported in the internal audit reports and internal audit annual reports.

Considering salient issues arising from internal audit reports and management's responses and report to the Board on such matters.

Informing the Board of Management of the Audit Committee's approval of the internal audit service's annual report.

Ensuring establishment of appropriate performance measures and indicators to monitor the effectiveness of the IAS.

Securing and monitoring appropriate liaison and co-ordination between internal and external auditors.

Ensuring good communication between the Committee and the Lead of IAS.

Responding appropriately to notification of fraud or other improprieties received from the Lead of IAS or other persons. This will include use of the College Fraud Response Plan.

GOVERNANCE AND RISK MANAGEMENT

VALUE FOR MONEY

Establishing and overseeing a review process for evaluating the effectiveness of the College's arrangements for securing the economical, efficient and effective management of the College's resources and the promotion of best practice and protocols and reporting to the Board of Management on such matters.

Ensuring there are appropriate processes in place in the College to deliver value for money.

Advising the Board of Management of action that it may wish to consider in the light of national value for money studies in the further education sector.

RISK MANAGEMENT

Reviewing the College's risk management arrangements and Risk Management Policy on an annual basis.

Reviewing the College Strategic Risk Register at least twice per year or as requested by the Chair of the Committee to ensure that the College's approach to managing risk is appropriate.

The Board of Management is responsible for the review and effectiveness of the College risk management arrangements and should form its own opinion despite these delegations to the Committee.

Reviewing the College's compliance with the Code of Good Governance for Scotland's Colleges and advising the Board of Management on this. As part of this, the Committee

shall satisfy itself that other Board committees provide assurance to the Board, as appropriate, on their governance related activities.

Producing an annual report for the Board of Management on compliance with the Code of Good Governance for Scotland's Colleges.

CLIMATE CHANGE ACTION PLAN

Monitoring progress of the College's implementation of the Climate Change Action Plan.

Reviewing the College's Climate Change Action Plan on a quarterly basis.

Reporting at least annually to the Board of Management and advising on any issues or concerns in relation to the Climate Change Action Plan.

Providing information in relation to the monitoring of the Climate Change Action Plan to the Finance and Resources Committee.

FINANCIAL REPORTING

EXTERNAL AUDIT

(The College's external auditors shall be appointed by Audit Scotland)

Reviewing the External Audit Annual Plan.

To consider the fee parameters within the external audit plan.

Monitoring the integrity of the financial statements of the College and any formal announcements relating to the College's financial performance, reviewing significant financial reporting judgements contained in them, and from an audit perspective recommending them for approval to the Board

Reviewing the external auditor's annual Management Letter and monitoring management action on the implementation of the agreed recommendations.

Advising the Board of Management of salient issues arising from the external auditor's Management letter and other external audit reports and of management's response.

Reviewing the statement of Corporate Governance.

Holding discussions with the external auditors and ensuring their attendance at Audit Committee and Board of Management meetings as required.

Considering the objectives and scope of any non-statutory audit work undertaken or to be undertaken by the external auditor and advising the Board of Management of any potential conflict of interest.

Securing and monitoring appropriate liaison and co-ordination between external and internal audit.

Advising the Board of Management of significant, relevant reports from the Scottish Funding Council and Audit Scotland and successor bodies and, where appropriate, management's response to these.

Reviewing reported cases of impropriety to establish whether they have been appropriately handled.

Acting in accordance with the whistle blowing policy.

Undertaking a regular self-evaluation of the Committee.

Meeting in private with the internal and external auditors at least once annually.

Liaising as appropriate with the Finance and Resources Committee.

MEMBERSHIP

The membership of the Committee is no more than six Board members, of which one will provide the role of Chair of the Committee and one will act as Vice Chair if elected. The Chair is elected by the Board of Management and the Vice chair is elected by the Committee. There should be no overlap of Board members with the Finance and Resources Committee. The Chair of the Board should not be a member of the Audit Committee although he/she can attend as an observer.

The membership should include a qualified accountant and if no member of the Committee is a qualified accountant then arrangements should be made for co-option. A staff member of the Board can be a member of the Audit Committee provided they do not have executive authority within the College which is taken as being the College Management Team level. The Board reviews the membership every four years.

The Principal, ~~Vice Principal Resources and College Development~~Chief Operating Officer and the Assistant Principal Finance and Infrastructure attend the Committee as advisors. The Committee meets at least four times per year.

QUORUM

The quorum set by the Committee is three members.

VERSION REVIEWED AND APPROVED ~~DECEMBER 2022~~MARCH 2024

AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2024
Paper Title	Internal Audit Plan 2023/24 Progress Report
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	24.09
Status	Disclosable

1. PURPOSE OF THE REPORT

1.1 The purpose of this report is to provide a summary of the progress against the Internal Audit Plan for 2032/24, as being completed by Henderson Loggie.

2. ACTION FOR THE BOARD

2.1 Members of the Audit Committee are invited to note this paper.

3. BRIEF BACKGROUND INFORMATION

3.1 The attached shows the planned timescales for reporting to the Audit Committee for each of the audit areas within the 2023/24 Internal Audit Plan.

4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1 The Internal Audit Plan 2023/24 Progress Report is attached at Annex 24.09A.

5. RISKS

5.1 There are no specific risks associated with this paper.

6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/LEGAL/ FINANCIAL/EQUALITY& DIVERSITY

6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

Glasgow Clyde College

Internal Audit Progress Report

Audit Committee – 6 March 2024

Issued: 27 February 2024

Henderson Loggie

Internal Audit Progress Report March 2024

Progress in delivering the annual plan for 2023/24 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2023/24	May 2023	Draft 26/04/23 2nd Draft 14/09/23 3rd Draft 04/10/23 Final	2024/01	N/A	31/05/23 27/09/23	
Health and Safety	May 2024					Agreed start date for fieldwork 11/03/24.
Student Support (ELS) BPR	March 2024	Draft 21/02/24 Final 23/02/24	2024/03	N/A	06/03/24	The review identified four areas for management consideration to enhance existing arrangements.
Procurement and Creditors / Purchasing	March 2024	Draft 19/02/24 Final 26/02/24	2024/02	**Good**	06/03/24	
Environmental Sustainability	May 2024					Agreed start date for fieldwork 15/04/24.
Data Protection	May 2024					Agreed start date for fieldwork 25/03/24.
Software Licensing	March 2024	Draft 23/02/24 Final 27/02/24	2024/04	**Good**	06/03/24	

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Follow-Up Reviews	September 2024					Agreed start date for fieldwork 17/06/24.
Credits	November 2024					Agreed start date for fieldwork 02/09/24.
Student Support Funds	November 2024					Agreed start date for fieldwork 09/09/24.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Henderson Loggie

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AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2024
Paper Title	Internal Audit Reports: ▪ Procurement and Creditors/Purchasing ▪ Software Licencing
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	24.10
Status	Disclosable

1. PURPOSE OF THE REPORT

1.1 The purpose of this paper is to submit to the Committee, for discussion, the following reports which have been produced by the College's Internal Auditors, Henderson Loggie:

▪ Procurement and Creditors/Purchasing
▪ Software Licencing

2. ACTION FOR THE COMMITTEE

2.1 Members of the Audit Committee are invited to discuss the attached reports.

3. BRIEF BACKGROUND INFORMATION

3.1 The Procurement and Creditors/Purchasing internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are no recommendations in the report.

3.2 The Software Licencing internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are two low priority recommendations in the report.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1 The Internal Audit Reports are outlined in Annex No 24.10A and 24.10B

5. RISKS

5.1 There are no specific risk implications in this paper.

6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/ FINANCIAL/EQUALITY& DIVERSITY

6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

Glasgow Clyde College

Software Licencing

Internal Audit report No: 2024/04

Draft issued: 23 February 2024

Final issued: 27 February 2024

Henderson
Loggie

Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of management and the Audit Committee.
Priority 2	Issue subjecting the organisation to significant risk, and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register:

- Failure to manage College financial sustainability through period of financial plan (Net risk score: 20 - High);
- High Impact Business Continuity incident for College e.g. cyber-attack, pandemic, fire, long term power loss, power rationing (Net risk score: 15 - Moderate); and
- Failure to have data available to effectively inform operational and strategic decision making (Net risk score: 4 - Low).

Background

As part of the Internal Audit programme at the College for 2023/24, we carried out a review of the organisation's procedures for the management of software licences. Our Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

A software licence is an agreement between the software vendor and software user that outlines the user's entitlement to use the software. Software licences may take various forms, including a single user licence, a network licence, or a site licence that allows users to run software at the same time.

The College has a complex ICT environment and a key component of this is the number of software applications in operation. These range from simple systems with a small number of users, to complex major systems such as UnitE, through to full enterprise-wide solutions that are used across the entire College such as Microsoft 365. Ownership and management of a number of these applications was historically decentralised, with responsibilities devolved to teams across the College, often resulting in an inconsistent and informal approach to software licensing management.

ICT initiatives over recent years have brought critical applications under central ICT control, whilst also introducing a requirement for all future applications to be centrally procured and managed. Due to the increasingly varied and complex ways of licensing software applications, through rental models, cloud-based solutions and software-as-a-service, rather than outright ownership, effective software management controls are imperative to ensure the College can demonstrate a position of compliance, both internally to demonstrate value for money and externally to software suppliers.

Ineffective licence management can result in overpayment for licences that are surplus to requirements and infringement of licence agreements could result in a fine or external audit from software vendors.

Scope, Objectives and Overall Findings

The scope of this audit was to provide assurance that the existing internal controls and business processes relating to software licences are adequate and effective.

Objective		Findings		
The specific objectives of our audit were to obtain reasonable assurance that:		**1**	**2**	**3**
		No. of Agreed Actions		
1. Procedures are in place for managing software licences, including authorisation of software purchases and installations.	**Good**	-	-	-
2. Processes are in place to track software assets and monitor utilisation.	**Good**	-	-	-
3. Inventory controls and other controls have been established, and are operating, to maintain compliance with software licence terms.	**Satisfactory**	-	-	2
4. Contracts and other documentation are in place which support licence entitlement.	**Good**	-	-	-
Overall Level of Assurance	**Good**	-	-	2
		System meets control objectives		

Audit Approach

Through discussion with the Interim Head of ICT and other members of the ICT team, and review of supporting documentation, we considered the extent to which robust controls were in place to ensure that the above objectives were being met. Testing was also performed to ensure that software deployment and utilisation was compliant with the terms and conditions for a sample of software contracts / agreements.

Summary of Main Findings

Strengths
- Access controls are in place to prevent unauthorised users from downloading or using unlicensed software on College-owned assets;
- All identified software and application products are recorded in registers;
- All software and applications purchasing and installations require an assessment, approval, and installation by the ICT team;
- Controls are in place for endpoint (user device and server) management, scanning, inventory, and automated discovery tools that will detect new servers and devices and the software installed on them; and
- The ICT team undertakes an annual exercise to review software deployment and utilisation across the College to maintain an understanding and visibility of software assets in use.

Opportunities for enhancement
- We confirmed that there is a central register of all software that is officially licensed, and a separate register of free and open-sourced software. We noted that the existing registers include details of the software type, costs, purchase date and licence type, however registers were missing other key information including current version of the software, contract reference, business owner, number of licences purchased, number of licences in use, and devices where the software is installed; and
- Although an annual exercise is undertaken to identify software products in use, licensing and utilisation, the College does not always consistently monitor compliance with existing licence agreements across all College-owned assets during the year. Current processes do not include automated alerts enabled to notify ICT, and where relevant, the business owner attached to the product prior to renewal. There is no automated solution in place which allows software products and applications to be continuously and periodically summarised and compared to a central register of software licences. We have recommended that a business case should be developed for the acquisition of an automated software licensing and auditing tool to record software deployment, store licence information and to track compliance activity across all ICT assets.

Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during our audit.

Main Findings and Action Plan

Objective 1: Procedures are in place for managing software licences, including authorisation of software purchases and installations.

The College has software asset management applications and processes in place to monitor licence utilisation and deployment, however these are not automated and do not readily provide the ICT team with visibility of software use and compliance. The College Acceptable Use Agreements for staff and students, Use of ICT Legal Constraints Guideline, and Use of ICT Resources Procedure make specific reference to software use, management and deployment on College devices. Access controls are in place to prevent unauthorised users from downloading or using unlicensed software on College-owned assets. The College ICT procedures stress the role that maintaining strong access controls has in ensuring software licences are managed and preventing non-compliance.

All identified software and application products are recorded in registers, with the associated contracts, agreements and purchase invoices stored within the Sharepoint accessible by the ICT team. Product purchase dates, costs and subscription periods are also recorded.

The College maintains a whitelist (allow list) of software and applications, which can be installed on College-owned devices. Access to additional software and applications requires an assessment, approval, and installation by the ICT team. This has removed the potential risk of unauthorised and inappropriate use of unlicenced software and applications, whilst also improving the information security posture of the College. All software purchases are approved by the Head of ICT, which provides an additional cost control benefit in ensuring that there is no unnecessary duplication of software products, and that appropriate products are purchased which will meet the College's needs.

A gateway process has been established for software requisitions and approvals, and the formal recording of any new software requests or purchases through the ICT service desk system. This system is designed to prevent the acquisition of local applications or software within departments and provides a level of confidence over the accuracy of licensing records and levels of compliance with supplier terms and conditions. Software / applications requirements are also identified annually as part of the curriculum and budget planning exercises which allows investment and software acquisitions to be planned and sourced centrally via the ICT team.

Confidence of the College's software risk management processes is obtained through regular internal and external scans of the College's ICT infrastructure. This is designed to highlight potential vulnerabilities but also enables out of date or other software anomalies to be identified and addressed.

Software Licencing

Objective 2: Processes are in place to track software assets and monitor utilisation.

Our audit confirmed that controls are in place for endpoint (user device and server) management, scanning, inventory, and automated discovery tools that will detect new servers and devices and the software installed on them.

The System Centre Configuration Manager (SCCM) agent is installed on both servers and user devices and its discovery tool allows it to identify all devices and installed software, which links to whitelists held within the application. Any instances of software not included in the whitelist are flagged to the ICT team for further investigation and for approval or denial, as required. Users do not have local administrator rights, which significantly reduces the risk of users installing unauthorised software. The SCCM agent provides an additional control to identify any potential exploits to user access controls.

Detection of licenses for software, where it is not installed, is undertaken through approval of the purchase invoices and management of contracts and agreements by the ICT team. Procurement procedures require all purchase orders and invoices related to ICT products and services to be approved by the Head of ICT.

Our audit considered whether the College has undertaken a review to identify software licenses which are under or over licensed. The ICT team undertakes an annual exercise to review software deployment and utilisation across the College to maintain an understanding and visibility of software assets in use. Part of this process includes a review of the number of user accounts listed in Active Directory which are then compared against Human Resources records to confirm which user accounts remain valid. The number of identified accounts are then compared to licence terms and conditions. The Microsoft 365 licensing model has become increasingly complex in recent years and terms and conditions are subject to constant change. This makes it increasingly challenging for ICT staff to identify if Microsoft products are over or under licensed. The College seeks advice from external IT advisors, Softcap, to ensure that the College is subscribing to the correct Microsoft products. At the time of audit, no other software products had been identified as currently over or under licensed.

Software Licencing

Objective 3: Inventory controls and other controls have been established, and are operating, to maintain compliance with software licence terms.

Microsoft along with Adobe and other applications have switched to a subscription-based model, meaning user profiles are controlled via a portal that stores all the information on licences used by the College and therefore a software auditing application is no longer needed to store licence information for these applications. For other paid for licences in use, there is no similar method for tracking compliance with licence requirements.

The College previously used a software auditing application called 'Snow' which had the capability to store licence terms and conditions and alert the ICT team when software licences had been exceeded. The application is no longer used by the College and assurance over compliance with the terms or software licences relies on a manual 'deep dive' of the College's ICT infrastructure by ICT staff to identify asset deployment and compare against software and agreements. Whilst this is time consuming, it has been found to be effective to date, however as the College's software requirements and licensing models become more complex, automating compliance monitoring and associated controls would provide a higher level of assurance that the College is operating within the terms of contracts and agreements.

For a sample of 10 paid for and 10 free software installations reviewed as part our audit testing, we confirmed that the College is compliant with the licence terms and conditions of the contracts / agreements.

Observation	Risk	Recommendation	Management Response
Although an annual exercise is undertaken to identify software products in use, licensing and utilisation, the College does not always consistently monitor compliance with existing licence agreements across all College-owned assets during the year. Current processes do not include automated alerts enabled to notify ICT, and where relevant, the business owner attached to the product prior to renewal. There is no automated solution in place which allows software products and applications to be continuously and periodically summarised and compared to a central register of software licences.	The College may not be compliant with licence agreements it has purchased. This could potentially lead to a financial penalty.	**R1** A business case should be developed for the acquisition of an automated software licensing and auditing tool to record software deployment, store licence information and to track compliance activity across all ICT assets.	The College will consider **R1** and **R2** and select the most cost effective and appropriate option for the College. **To be actioned by:** Head of ICT **No later than:** 31 May 2024

Grade	3

Software Licencing

Objective 3: Inventory controls and other controls have been established, and are operating, to maintain compliance with software licence terms (continued).

Observation	Risk	Recommendation	Management Response
We confirmed that there is a central register of all software that is officially licensed, and a separate register of free and open-sourced software. We noted that the existing registers include details of the software type, costs, purchase date and licence type, however registers were missing other key information including current version of the software, contract reference, business owner, number of licences purchased, number of licences in use, and devices where the software is installed.	The College may not be compliant with licence agreements it has purchased. This could potentially lead to a financial penalty.	**R2** In the absence of an effective software licence and auditing tool (see **R1**), software registers should be developed to include key information which provides visibility of compliance with the terms of licence contracts and agreements. As a minimum, registers should include: • Name, platform and current version of the software; • Contract; • Business owner; • License type; • Number of licences purchased; • Number of licences in use; • Computes (servers and clients) where the software is installed; and • Date purchased.	The College will consider **R1** and **R2** and select the most cost effective and appropriate option for the College. **To be actioned by:** Head of ICT **No later than:** 31 May 2024

			Grade	**3**

Software Licencing

Objective 4: Contracts and other documentation are in place which support licence entitlement.

Our audit confirmed that processes are in place which will allow the College to monitor compliance with existing licence agreements across all College-owned assets, however this requires SCCM to be used to manually interrogate the ICT infrastructure for specific items of software individually. There is an opportunity to automate the process providing real time compliance monitoring (see **R1**).

Sample testing of paid for software products identified that the College held licence agreements for the items tested and the College complied with the terms of the licence in terms of usage, for example the number of device installations or number of users. For free software products, including open source and freeware, contracts and agreements governing the use of the products are not required. For a sample of these products recorded on the College's approved free software list we confirmed through review of information published by the product developers that the products were free to use and that there were no restrictions on their use.

We noted that the information held on licences for paid for software is recorded in registers only accessible by ICT staff. From a review of information held, and results of our sample testing we concluded that the ICT team has a reasonable understanding and visibility of the College's software and applications assets, including being able to identify:

- the name of the product and purpose and use of software and applications in use;
- the number of users of each software and application asset;
- the contract or service agreement for each item of software and application;
- the terms of the contract, including length of the agreement, renewal date and terms and cost to the College; and
- opportunities for utilising alternative products.

Improvements to the information recorded in software registers have been identified at **R2**.

The College has migrated to the Microsoft 365 licensing model in recent years, moving from being charged for the number of licences deployed across the network to the number of licenced users that are active on the Microsoft portal. From a value perspective, this reduces the risk of the College paying for more licences than are required, although as noted under Objective 2, this is an area which is becoming increasingly complex to monitor. An automated software licensing and auditing solution would be beneficial to the College in maintaining compliance (see **R1**).

Henderson Loggie

AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2024
Paper Title	Internal Audit Business Process Review: Student Support - Extended Learning Support (ELS)
Action	For Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	24.11
Status	Disclosable

1. PURPOSE OF THE REPORT

1.1 The purpose of this paper is to submit to the Committee, for discussion, the following report which has been produced by the College's Internal Auditors, Henderson Loggie.

   ▪ Internal Audit Business Process Review: Student Support - Extended Learning Support (ELS)

2. ACTION FOR THE AUDIT COMMITTEE

2.1 Members of the Audit Committee are invited to discuss this report.

3. BRIEF BACKGROUND INFORMATION

3.1 As this report is a business process reviews (BPR) it indicates points which are suggested areas of improvement for the College to consider rather than actual recommendations.

3.2 There are four potential areas of improvement within the report. Given they are areas for improvement to consider they will not be included as part of the Internal and External Rolling Action Plan hence progress reports will be prepared on these four suggested areas.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1 The Report is outlined in Annex 24.11A.

5. RISKS

5.1 There are no specific risk implications in this paper.

6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL/FINANCIAL/EQUALITY & DIVERSITY.

6.1 Resources implications are largely expected to be in staff time to implement the proposed areas for improvement.

Glasgow Clyde College

Student Support (Extended Learning Support)

Business Process Review

Internal Audit report No: 2024/03

Draft issued: 21 February 2024
Final issued: 23 February 2024

Henderson Loggie

Contents

Management Summary

Background

As part of the internal audit programme for 2023/24, Glasgow Clyde College ("the College") has engaged with Henderson Loggie to conduct a business process review (BPR) of the systems in place for Student Support – Extended Learning Support (ELS) with a view to identifying and removing waste from the current processes and proposing procedural improvements.

Objectives

The specific objectives of the review were to ensure that:

- The anticipated outcomes for all internal stakeholders from the ELS processes are clearly defined;
- The value of services provided as part of the ELS processes are quantified from a student perspective and from the perspective of external stakeholders (e.g. Scottish Government and SFC);
- The steps in the value chain are identified;
- Steps which do not add value are identified with a view to eliminating them; and
- Steps that create value occur in tight sequence and are reflected in efficient and effective ELS processes.

Audit Approach

We conducted interviews with the Assistant Principal Student Experience and walkthroughs of student support systems and processes with the Head of Inclusion, Information and Welfare and members of the Learning Inclusion team (including the two Learning Inclusion Coordinators, a sample of Learning Inclusion Advisers from across the three campuses, a sample of Curriculum Managers and representatives from the Students' Association).

By utilising a range of business improvement tools to identify internal and external stakeholder and student needs, we examined the College's current procedures for the various stages of the processes for ELS, with a view to identifying and removing waste from the current processes and proposing procedural improvements.

The issues were prioritised in discussion with the Assistant Principal Student Experience and the Head of Inclusion, Information and Welfare, to allow an action plan to be developed to drive improvement. The action plan considered the enhancements required to existing operating procedures to ensure that changes to ELS arrangements are deliverable and are embedded across the College.

Summary of Main Findings

There has been significant work undertaken by the Head of Inclusion, Information and Welfare and Learning Inclusion team to streamline processes established for ELS. An Improvement Plan has been established and managed via the Inclusion, Information and Welfare Operating Plan. Over 2023, several enhancements were made to the existing electronic Extended Learning Support Assessment (ELSA) system that is used to record and communicate student learning strategies. To summarise, this has included:

- Refining communication to teaching staff on Learning Inclusion on Canvas and production of YouTube information videos that are used during the class inductions and part of the induction checklist for new students;
- Refining how students self-identify the need for support, such as via a QR code that is advertised throughout the campuses, and information;
- The introduction of digital booking systems for initial student assessments with Learning Inclusion Advisers, and Alternative Assessment Arrangements (AAA) bookings system for teaching staff;
- The ELSA system is pre-populated with student information from Unit-E ensuring there is one source of truth;
- Drop downs used on ELSAs to ensure consistency in the learning strategy recommendations for improved reporting;
- Did Not Attend (DNAs) monitoring and tracking of services not used that require financial reimbursement from the SFC;
- Columbus, the system used by teaching staff to manage class registration and attendance, now identifies students who in-turn have self-identified as requiring ELS through the application and enrolment processes using a discrete asterisk. If the student has a documented ELSA, there is also a link on Columbus for teaching staff to access recommended strategies;
- The ELSA system provides an audit trail, including email communications and outcomes from Progress Meetings;
- Significant changes to learning strategies that are agreed from student Progress Meeting trigger an alert on Columbus for teaching staff to re-review; and
- Dashboard reporting allows quantitative review and measurement of all ELS activity i.e. activity that is claimed for from the SFC and activity that is not, such as workshops, ad-hoc class support or access to assistive technology.

The BPR, however, identified four areas for management consideration to enhance existing arrangements. All the identified actions are designed to enhance efficiency and reporting effectiveness and no control issues were identified during our review that would subject the College to material or significant risk.

The one high priority area for investigation or improvement noted during our review (from the four improvement points identified) was our proposal to develop a process to capture academic feedback on the implementation of learning support strategies identified on the student's ELSA. This proposed action is intended to help the College to document whether learning support strategies have been adopted, or modified, or to identify reasons why the learning strategies were not adopted.

Acknowledgments

We would like to take this opportunity to thank the staff from Glasgow Clyde College, and the Students' Association President and staff, who helped us during our review.

Improvement Points Identified from Interviews

During February 2024, we held several interviews with the College's Learning and Inclusion Team, a sample of Curriculum Managers, and members of the Students' Association. The aim of the interviews was to identify areas of strength and weaknesses within the current student support arrangements with a focus on Extended Learning Support (ELS).

The interviews were utilised to walk through current processes and considered areas that work well and not so well through detailed review of strengths, weaknesses, opportunities, and threats via a SWOT analysis. This allowed opportunities for improvement in the current processes, and any threats to implementing of possible solutions, to be identified and discussed.

We also considered wastes in the current processes, grouping these into the seven waste categories originally devised by the automotive manufacturer Toyota. These were as follows:

- **Transportation.** For example, the unnecessary movement of information, people, and switching between tasks too often, countless interruptions from colleagues;
- **Inventory.** For example, excessive information that takes up valuable time to export, or requires resources to manage it, or manual intervention for system integration;
- **Motion**. For example, unnecessary meetings or extra effort to find information or manual workarounds because of system inefficiencies;
- **Waiting.** For example, waiting for checks / sign offs to be completed before progressing to the next stage;
- **Overproduction.** Producing information that no one is going to use;
- **Overprocessing.** The process is doing more than is required; and
- **Defects.** The production of defective information or delivery of a service that requires either a rework or a scrapping of data. Slow system access impacting the efficiency of completing tasks or bugs in systems.

Following the interviews, the improvement points raised were entered into a spreadsheet. A PowerPoint presentation detailing the Strengths, Weaknesses, Opportunities and Threats (SWOT) was also supplied to management for discussion.

On 19 February 2024, we discussed the potential areas for recommendations and further input with the Assistant Principal Student Experience and Head of Inclusion, Information and Welfare. Improvement recommendations were then prioritised high, medium or low based on the impact (level of efficiency savings or cost benefit that could be obtained) as well as the ease of implementation.

The four points raised were categorised as follows:

Priority Category	Number
High	1
Medium	3
Low	0

Improvement Points Identified from Interviews (Continued)

High Priority Items			
No	**Short Description**	**Detail**	**Management Comments**
1.	**Develop a mechanism to capture teaching staff acknowledgement and any feedback on the electronic ELSA.**	Teaching staff cannot readily record their review and acceptance of student learning strategies recommended by the Learning Inclusion Advisers on ELSAs. Risk: Consequently, the College cannot evidence through an audit trail that: • The ELSA has been reviewed and acknowledged by teaching staff; • Teaching staff agree and will implement the strategies recommended; • There were any deviations or updates from the strategies recorded; or • That the teaching staff disagree with the strategies, and if so, why. **Recommendation:** A digital process to capture teaching staff feedback on the learning support strategies recommended on a student's ELSA should be developed.	This was already on the development roadmap for the ELSA system and will add value to the process. **To be actioned by:** Head of Inclusion, Information and Welfare **No later than:** 31 August 2024

Student Support (Extended Learning Support) Business Process Review

Medium Priority Items			
No	**Short Description**	**Detail**	**Management Comments**
2.	**Design a mechanism to identify students who have declined support from Learning Inclusion, i.e. by changing their current learning support identifier on Columbus.**	Students who have self-identified that they need learning support during the application or enrolment process are identified on class registers on Columbus using a red asterisk. If they have gone on to accept Learning Inclusion support, there is also a link to their electronic ELSA. However, if they have declined support from Learning Inclusion, Columbus is not flagging any change in the asterisk. Risk: This can lead to duplication of effort by teaching staff, and the student, when gaining assurance that no further support is required. **Recommendation:** A process should be developed to update Columbus when a student has been approached by Learning Inclusion and identified they no longer require support e.g., by recolouring the asterisk from red to black.	We will investigate whether this technically possible. Previous requests have not been possible due to the limitations of the Columbus platform, but we will liaise with Systems Development to ascertain whether this is technically possible without incurring significant development costs. **To be actioned by:** Head of Inclusion, Information and Welfare **No later than:** 31 March 2024

Medium Priority Items (Continued)			
No	**Short Description**	**Detail**	**Management Comments**
3.	**Reporting to the Board of Management on the impact of Learning Inclusion on the student experience should be enhanced through an annual report.**	The development of the ELSA system has improved management's accessibility to data on Learning Inclusion service users, their courses and attainment data. Since its implementation in May 2023, the Head of Inclusion, Information and Welfare has begun to review trends on the impact that learning support can have on the student experience. The Assistant Principal Student Experience currently reports on Learning Inclusion activity, together with information on other student support services, such as Information and Welfare and the Students' Association. However, with the introduction of enhanced data analysis capabilities, there is opportunity for Learning Inclusion to develop an annual report to the Board of Management that explores activity and potential impact. Risk: The overall impact and benefits of Learning Inclusion to the student experience, student attainment, and College outcomes are not fully transparent to the Board of Management or considered when making budget decisions. **Recommendation:** An annual report on Learning Inclusion activities and impact on student / College outcomes should be developed and provided to the Executive Management Team and Board of Management via Committee, for example.	Reporting already exists in a number of ways but this will allow more systematic feedback on activity, support and their impact. **To be actioned by:** Assistant Principal Student Experience **No later than:** 31 October 2024

Medium Priority Items			
No	**Short Description**	**Detail**	**Management Comments**
4.	**Learning Inclusion branding should be improved to increase awareness of service provision by teaching staff and students.**	Managers interviewed highlighted that the branding of the Learning Inclusion service, and the role it provides within the College, is not as optimal as it could be. For example, we were advised of several instances where teaching staff had approached Learning Inclusion regarding students who were disruptive in class or required mental health support. On campus, the signage to student support services was also reported as being poor, resulting in staff or students not being aware on how or where to access the Learning Inclusion Team hubs. We also noted that the Student Welfare page on Canvas is called Student Information. This may be confusing to students regarding the purpose of the link. Risk: Lack of awareness of students and staff to the most appropriate student support service for the issue being presented. **Recommendation:** Learning Inclusion should work with Marketing to review the team's branding and internal communications around the service provision available, such as explaining the differences between Learning Inclusion and other student support services.	Development work has already taken place, and this will support a wider review and refresh. **To be actioned by:** Head of Inclusion, Information and Welfare **No later than:** 30 November 2024

Henderson Loggie

BOARD OF MANAGEMENT MEETING

Date of Meeting	06/03/24
Paper Title	**Business Process Review Update: Teaching Staff and Room Utilisation**
Action	For Discussion
Prepared by	J Rafferty
Agenda Item	24.12
Status	Disclosable

1. PURPOSE OF THE REPORT

This paper provides members with an update on the college's work on Teaching Staff and Room Utilisation.

2. ACTION FOR THE BOARD

Members are asked to **DISCUSS** this paper.

3. BACKGROUND INFORMATION

As part of a previous Business Process Review by Henderson Loggie, two aspects of college activity were examined and reported on in May 2022. These concerned teaching staff utilisation and room utilisation. As these two reports were business process reviews (BPRs) they indicate points which are suggested areas of improvement for the College to consider rather than actual recommendations. There were 5 potential areas of improvement within the Teaching Staff Utilisation report and 7 potential areas of improvement in the Space Management/Room Utilisation report. Most have now been overtaken, however there do remain a few recommendations sitting at 'partially complete'.

4. STAFF UTILISATION AND ROOM UTILISATION UPDATES

The Update report is in Appendix 24.12A. This shows that all of the staff utilisation actions have been completed (1-5) and that most of the room utilisation actions have been completed. Actions 4, 5 and 6 sit at 'partially complete'.

These are:
- Consistent approach for communicating timetables to students.
- Digitising the timetabling and room booking process.
- Process for auditing teaching space utilisation and feedback on room suitability.

This is because all of these actions require significant changes not only to our information systems but also to our organisational approach to business improvement. Moreover, the monitor of staff utilisation could also be significantly improved if this issue were addressed.

5. **CHANGES TO BUSINESS IMPROVEMENT APPROACHES**
'

In session 23/24 we have made a number of significant changes and strategic decisions which we believe will help us tackle large business process issues.

These have been:
- Completing an investigation of off-the-shelf solutions for rooming and staff utilisation (e.g. Resource Manager; Celcat and Cedar).
- Committing for a further 3 years to the Unit-E student database product.
- Settling on an in-house development approach which will aim to integrate data from Unit-E (our course and rooming database), I-Trent (our HR system) and Tech One (our finance system).
- A repositioning of the systems development team under new leadership.
- The dissolution of the Business Improvement Group
- Commitment to Business Service Improvement training which will develop skills in this approach within the college.

These changes should transform the way the college approaches business process improvements and so make it possible for us to tackle more ambitious projects which will make the most difference to the college. This will be coupled with a new project governance model within the college which will ensure our resources remain focussed on priority projects.

Key outputs from this project will be the automation of rooming and student timetables, the removal of duplicate of effort in sharing the same data for different purposes, and the triangulation of rooming data with staffing data to more accurately monitor staff utilisation.

6. **RISKS**

There is a risk that if this approach is unsuccessful that the college will not be able to efficiently manage its resources and so waste money.

8. **ANY OTHER SIGNIFICANT IMPACT**

There are no specific legal or equality implications relating to this paper.

Business Process Reviews of Teaching Staff Utilisation and Space Utilisation – Progress Report

Teaching Staff Utilisation – Suggested Improvement Points	Update Actions	Status
1. The process for reporting on teaching utilisation for workforce modelling purposes should be enhanced.		**Fully Implemented**
2. Consistent process for completing and reviewing timesheets to be established		**Fully Implemented**
3. Timely communication of teaching staffing establishment to Curriculum Managers	*APs now have live access to the HR staffing establishment.*	**Fully Implemented**
4. Standardised approach to documenting and tracking absence cover	*A new monitoring tool has been developed by HR to track absence cover which has been rolled out to Curriculum Managers.*	**Fully Implemented**
5. Effective communication of work patterns by Curriculum Managers to HR		**Fully Implemented**
		Fully Implemented
Teaching Space Utilisation – Suggested Improvement Points		**Fully Implemented**
1. Policies and procedures relating to teaching space allocation and utilisation should be developed		**Fully Implemented**
2. Usage of the Master Room Spreadsheet by Curriculum Managers	Rooming Spreadsheets and now used by CMs	**Fully Implemented**
3. A consistent process for timetabling by Curriculum Managers should be established.	A consistent approach to timetabling and tracking timetable changes has been developed and communicated to CMs.	**Fully Implemented**
4. Consistent approach for communicating timetables	A prototype system can now publish timetables electronically for every student in the College has been created.	**Partially Implemented**
5. Digitising the timetabling and room booking process	Project task group has concluded that this needs to be tackled as part of a wider project which looks at changing our business improvement structures and protocols.	**Partially Implemented**
6. Process for auditing teaching space utilisation and feedback on room suitability	This will be merged with action 5	**Partially Implemented**
7. Application of the policy for student use of teaching rooms during non-teaching time		**Fully Implemented**

AUDIT COMMITTEE MEETING

Date of Meeting	6 March 2024
Paper Title	Audit Scotland Fees
Action	Information
Prepared by	Tracy Elliott, Interim Vice-Principal: Resources and College Development
Agenda Item	24.14
Status	Disclosable

1.   **PURPOSE OF THE REPORT**

1.1   The purpose of this paper is to share with members the Audit Scotland correspondence received on 14 December 2023 which outlines the statutory fees for 2023/24 external audits.

2.   **ACTION FOR THE COMMITTEE**

2.1   Members of the Audit Committee are invited to note this paper.

3.   **BRIEF BACKGROUND INFORMATION**

3.1   Audit Scotland provides colleges with an indication of their annual audit fees by email in December each year.

4.   **SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

4.1   The December 2023 email states that the fee *'is based on Audit Scotland's overall budget proposals that have been considered by the Scottish Commission for Public Audit (SCPA) at its meeting on 11 December 2023'*.

4.2   *'The 2023/24 expected audit fee is based on Audit Scotland applying a 6% increase to the 2022/23 expected audit fee. This increase is applied on a sector basis and reflects the conditions of the public sector audit market'.*

4.3   The Audit Scotland email is attached at Annex No 24.14A and a copy of the related fees spreadsheet is attached at Annex No.24.14B. The spreadsheet indicates that the College's external audit fee is expected to increase from £60,560 in 2022/23 to £64,200 in 2023/24.

5.   **RISKS**

5.1   The increase in audit fees places further pressure on the revenue budget at a time when the College is facing a range of financial challenges including flat cash funding and unfunded pay and non-pay inflation.

6.   ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/ FINANCIAL/EQUALITY& DIVERSITY

6.1   Not applicable.

From:	Fiona McFarlane
To:	Tracy Elliott
Subject:	Audit Scotland Statutory fees - 2023/24 audits
Date:	14 December 2023 16:50:25
Attachments:	image001.gif
	image002.png

Apologies again, hopefully the links work for you this time

Dear Chief Executive/Director of Finance,

Audit Scotland Statutory fees – 2023/24 audits

With the public sector in Scotland continuing to face significant challenges it is essential that Audit Scotland continues to support the Auditor General for Scotland and the Accounts Commission to provide independent assurance to the people of Scotland, that public money is spent properly through high-quality public audit.

The purpose of this email is to give you an indication of the fees for 2023/24 audits. This is based on Audit Scotland's overall budget proposals that have been considered by the Scottish Commission for Public Audit (SCPA) at its meeting on 11 December 2023.

Our 2024/25 budget proposal continues to reflect the ongoing uncertain and volatile world that we and the bodies we audit are operating in. The budget proposal is designed to enable us to deliver a sustainable, high quality public audit regime in Scotland which will enable us to respond in a flexible and innovative way to new demands and challenges facing the public sector in Scotland.

The budget proposal and the fee levels have been developed in the context of a challenging economic environment, increased expectations on the audit profession and the ongoing process of recovery following the Covid-19 pandemic. In developing the budget Audit Scotland has absorbed as much of the financial pressures as possible while recognising its obligation to break even within the one-year budget settlements it receives.

The 2023/24 expected audit fee is based on applying a 6% increase to the 2022/23 expected audit fee. This increase is applied on a sector basis and reflects the conditions of the public sector audit market.

The fee for your audit can be identified by clicking on the link Fee setting and following the detailed instructions worksheet. On selection of your organisation(s) the expected fee will be provided together with a comparison against the final agreed 2022/23 fee, where confirmed. If you are unable to access this file please let us know and we will arrange to send you a copy of your expected fee.

Fee setting arrangements

Audit fees are based on our funding & fee strategy with the two key principles for our fee setting arrangements being:

- Audit fees should be set with the objective to recover the full cost of audit work in each sector

- The cost of the audit should be independent of the identity or location of the auditor.

The expected fee for each body assumes that it has sound governance arrangements in place and operating effectively throughout the year, prepares comprehensive working papers and accurate unaudited accounts and meets the agreed timetable for audit.

The actual amount you will pay will depend on the amount of the audit fee agreed with your auditor. Fees can be agreed between the auditor and the audited body by varying the auditor remuneration by up to 10% above the level set (20% for bodies with an expected fee below £35,000), for example, where significant issues require additional work to be undertaken. In exceptional circumstances higher remuneration can be

agreed with the prior agreement of Audit Scotland.

Invoices

Audited Bodies in Central Government - chargeable, NHS, Local government and Scottish Water sectors will shortly be issued with invoices for a payment on account, based on 1/3 of the expected fee. Further instalments (adjusted for the amount of the fee agreed with the auditor) will be invoiced in April/May 2024 and August/September 2024.

The expected fee information for Central government - non chargeable bodies is notional and no invoices will be issued as they are funded by Parliament.

Further Education bodies invoices will be issued in September 2024 and May 2025.

If your Accounts department requires a purchase order number to be quoted on our fee invoices please could you arrange for this to be raised as soon as possible and send your order to the email address remit@audit-scotland.gov.uk. Please ensure that the order is based on the full expected fee to allow us to quote this on all instalment invoices.

A final invoice will be issued, if necessary, once all 2023/24 audits are complete, to adjust for any late changes to agreed fees.

If you wish to clarify or discuss anything further please speak with your appointed auditor or contact us at feesresponse@audit-scotland.gov.uk.

Yours sincerely

Vicki Bibby

Chief Operating Officer

Expected audit fee

AUDIT SCOTLAND

Year	2023/24
Sector	Further education

Body Glasgow Clyde College

	Auditor	Auditor Remuneration	Pooled Costs	Contribution to PABV costs	Audit Support costs	Sectoral cap adjustment	Total: Expected fee		Agreed Fee
2023/24	Audit Scotland	58,070	-6,190	0	0	12,320	£	**64,200**	**To be agreed**
2022/23	Audit Scotland	54,780	-8,030	0	1,410	12,400	£	60,560	£ 60,560
Difference (£)		3,290	1,840		-1,410	-80		**3,640**	
Difference (%)		6.0%	-22.9%		-100.0%	-0.6%		**6.0%**	

Summary

Overall fees within the Further education sector have increased by 6%

The expected fee for Glasgow Clyde College for the 2023/24 audit is £3640 higher than the fee agreed the previous year (6%).

You will receive a fee rebate of £391 in respect of unspent 2022/23 travel budgets which you can use to offset against the 23/24 audit fee.

Glasgow Clyde College Audit Committee Schedule of Work 2023/24

Four meetings in each annual academic session

27 SEPTEMBER 2023
For Discussion / Decision
Systems of Internal Control
Internal Audit Plan for 2023/24 and beyond
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Data Protection Update
For Information/ Noting
Internal & External Audit Rolling Action Plan
Audit Scotland Report: Scotland's Colleges 2022 (if available)
Updates from SFC (if available)
Audit Committee Schedule of Work
22 NOVEMBER 2023 (Langside)
For Discussion / Decision
Systems of Internal Control
Final Internal Audit Annual Report 2022/23
Draft Annual Report from Audit Committee to Board of Management
Financial Reporting
Draft Annual Financial Statements for year ending 31 July 2023
External Audit Annual Report for year ending 31 July 2023
Key Accounting Judgements (incl report on going concern)
Student Activity Data Audit Annual Report 2022/23
Student Support Funds Audit Annual Report 2022/23
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Cyber Security Update
For Information/ Noting
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2022/23 Exercise
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

6 MARCH 2024
For Discussion/ Decision
Systems of Internal Control
Internal Audit Reports as per Plan
Internal Audit 2023/24 Plan Progress
Business Process Review - Update (J Rafferty to attend)
Governance and Risk Management
College Strategic Risk Register – discussion paper as per Board's request (Dec)
Sustainability/Climate Action Plan Report
Data Protection Update
For Information/Noting
College Assurance Framework Update
Internal & External Audit Rolling Action Plan
Audit Scotland Fees
Updates from SFC (if available)
Audit Committee Schedule of Work
29 MAY 2024
For Discussion/Decision
Systems of Internal Control
Internal Audit Reports as per Plan
Internal Audit Plan 2023/24 Progress and Plan for 2024/25
College Assurance Framework/Certificate of Assurance
Financial Reporting
External Audit Planning Memorandum for 2024/25
Approval of Accounting Policies
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Fraud Response Plan
Cyber Security Update
For Information/Noting
Internal & External Audit Rolling Action Plan
Updates from SFC (if available)
Audit Committee Schedule of Work